

#### FY2015-16

## 44 Rosebud County 0795 Rosebud K-12

\*\* Recalculated \*\*

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
<b>Business Manager/Clerk:</b>	Stacy Montgomery	<b>Phone #:</b> (406) 347-5353				
(Signature)		(Date)				
Chair, Board of Trustees:	Dean Sleaford	(Dute)				
(Signature)		(Date)				
<b>County Superintendant</b>	Joby Parker					
(Signature)		(Date)				

#### Software

Foxie Lady Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



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Submit ID: 0795-59009033

## **Project Reporter Codes**

PRC	Title	Program Type	Project Number	CFDA#
215	Other Local Revenue	LOCAL	2009-2010	
334	Coal Boards Grant	STATE	MT-CB-15-0749	
391	Vo Ed Agriculture	STATE	3900	State
395	Vo Ed Tech Ed/Industrial Arts	STATE	3900	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080612	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	044-0794-3111	84.010A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	04407958115	84.048A
456	IDEA Part B	FEDERAL	0996927709 ALLO	84.027



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## **44 Rosebud County** 0795 Rosebud K-12

Balance Sheet					
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	179,201.21	91,965.52	100,734.92	4,236.79
02	Taxes Receivable - Real and Personal (120-149)	7,033.66	1,918.93	313.52	
03	Taxes Receivable - Protested (150-159)	0.01	0.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	186,234.88	93,884.46	101,048.44	4,236.79
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	7,033.67	1,918.94	313.52	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	179,201.21	91,965.52	100,734.92	4,236.79
52	TOTAL FUND BALANCE/EQUITY	179,201.21	91,965.52	100,734.92	4,236.79
53	TOTAL LIABILITIES AND FUND BALANCE	186,234.88	93,884.46	101,048.44	4,236.79
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## 44 Rosebud County 0795 Rosebud K-12

		Tuition Fund	Retirement Fund	Miscellaneous	Adult Education
		Tuition Fund	Reurement Fund	Miscellaneous Programs Fund	Adult Education Fund
				g	
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,683.06	74,374.96	182,766.59	47,139.94
02	Taxes Receivable - Real and Personal (120-149)				202.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			15,397.28	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	8,683.06	74,374.96	198,163.87	47,341.94
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				202.00
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	8,683.06	74,374.96	198,163.87	47,139.94
52	TOTAL FUND BALANCE/EQUITY	8,683.06	74,374.96	198,163.87	47,139.94
53	TOTAL LIABILITIES AND FUND BALANCE	8,683.06	74,374.96	198,163.87	47,341.94



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## 44 Rosebud County 0795 Rosebud K-12

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				0.39
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				0.39
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				0.39
52	TOTAL FUND BALANCE/EQUITY				0.39
53	TOTAL LIABILITIES AND FUND BALANCE				0.39



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**44 Rosebud County** 0795 Rosebud K-12

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## 44 Rosebud County

#### 0795 Rosebud K-12

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ACC	ETS AND OTHER DEBITS	(20)	(29)	(45)	(30)
Abb					
01	Cash & Investments (101-119) Less Warrants Payable (620)	111,036.97	80.74		8,493.98
02	Taxes Receivable - Real and Personal (120-149)	820.03			40.03
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	111,857.00	80.74		8,534.01
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	820.03			40.03
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	111,036.97	80.74		8,493.98
52	TOTAL FUND BALANCE/EQUITY	111,036.97	80.74		8,493.98
53	TOTAL LIABILITIES AND FUND BALANCE	111,857.00	80.74		8,534.01



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## 44 Rosebud County 0795 Rosebud K-12

		_	Building Reserve	Day Care	Industrial Arts Fund
			Fund	Enterprise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSE	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	41,437.58	98,529.89		
02	Taxes Receivable - Real and Personal (120-149)		13.34		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	41,437.58	98,543.23		
DEFI	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIAB	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFF	ERRED INFLOWS				
36	Deferred Inflows (680)		13.34		
FUNI	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	41,437.58	98,529.89		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	41,437.58	98,529.89		
53	TOTAL LIABILITIES AND FUND BALANCE	41,437.58	98,543.23		



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		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## **44 Rosebud County** 0795 Rosebud K-12

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		9,098.80		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		9,098.80		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		9,098.80		
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		9,098.80		
53	TOTAL LIABILITIES AND FUND BALANCE		9,098.80		



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#### 0795 Rosebud K-12

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	426.65		30,201.02	3,708.33
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	426.65		30,201.02	3,708.33
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	426.65		30,201.02	3,708.33
52	TOTAL FUND BALANCE/EQUITY	426.65		30,201.02	3,708.33
53	TOTAL LIABILITIES AND FUND BALANCE	426.65		30,201.02	3,708.33



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	39,151.53	143,970.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	39,151.53	143,970.77		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	39,151.53	143,970.77		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	39,151.53	143,970.77		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	39,151.53	143,970.77		



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**44 Rosebud County** 0795 Rosebud K-12

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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**44 Rosebud County** 0795 Rosebud K-12

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



#### FY2015-16

#### **44 Rosebud County**

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Submit ID: 0795-59009033

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#### Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

	Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	444,758.11	406,144.78
	1112 District Levy - Personal Property	2,356.20	5,061.2
	1190 Penalties and Interest on Taxes	760.85	626.4
	1510 Interest Earnings	3,382.96	4,732.0
	1900 Other Revenue from Local Sources	139.05	275.7
	3110 Direct State Aid	449,248.85	446,133.0
	3111 Quality Educator	46,542.60	46,695.0
	3112 At Risk Student	6,114.42	5,806.7
	3113 Indian Education For All	1,999.20	1,837.4
	3114 American Indian Achievement Gap	800.00	410.0
	3115 State Spec Ed Allowable Cost Pymt to Districts	13,854.75	10,735.2
	3116 Data For Achievement	1,470.00	1,760.0
	3118 Natural Resource Development	3,201.42	5,008.5
	3120 State Guaranteed Tax Base Aid	99,183.86	85,186.0
	3444 State School Block Grant	75,597.87	75,597.8
	3446 SB96 Block Grant Reimbursement	4,407.67	0.0
	6100 Material Prior Period Revenue Adjustments	0.00	-5,264.0
Total Cı	urrent Revenues, Other Financing Sources and Residual Equity Transfers In:	1,153,817.81	1,090,746.17
	errent Revenues, Other Financing Sources and Residual Equity Transfers In:  Expenditures, Other Financing Uses and Residual Equity Transfers Out:	1,153,817.81	1,090,746.1°  Fund Code 0
<mark>Current</mark>		1,153,817.81 2015 Value	
<mark>urrent</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code (
<mark>Current</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object		Fund Code (
<mark>urrent</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary		Fund Code ( 2016 Value
<mark>urrent</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction	2015 Value	Fund Code ( 2016 Value 429,255.3
<mark>Current</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries	<b>2015 Value</b> 458,528.95	Fund Code ( 2016 Value 429,255.3
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services	2015 Value 458,528.95 250.00	Fund Code ( 2016 Value 429,255.3 0.0
<mark>Current</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services	2015 Value  458,528.95 250.00 1,234.52	Fund Code ( 2016 Value 429,255.3 0.0 949.6
<mark>urrent</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services	2015 Value 458,528.95 250.00 1,234.52 1,838.00	Fund Code ( 2016 Value 429,255.3 0.0 949.6
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials	2015 Value 458,528.95 250.00 1,234.52 1,838.00	Fund Code ( 2016 Value 429,255.3 0.0 0.0 949.6 6,661.0
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81	Fund Code ( 2016 Value 429,255.3 0.0 0.0 949.6 6,661.0
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40	Fund Code (2016 Value) 429,255.3 0.0 0.6 949.6 6,661.0 27,662.7 451.4
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62	Fund Code (2016 Value) 429,255.3 0.0 0.6 949.6 6,661.0 27,662.7 451.4
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  6XX Supplies and Materials	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62	Fund Code ( 2016 Value 429,255.3 0.0 949.6 6,661.0 27,662.7 451.4
<mark>urrent</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  6XX Supplies and Materials  22XX Educational Media Services	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62 118.30	Fund Code (2016 Value)  429,255.3 0.0 0.0 949.6 6,661.0 27,662.7 451.4 15.9
<mark>Current</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  6XX Supplies and Materials  222X Educational Media Services  1XX Personal Services - Salaries	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62 118.30  9,335.04	Fund Code (2016 Value)  429,255.3 0.0 0.0 949.0 6,661.0 27,662.7 451.4 15.9
<mark>Current</mark>	Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  5XX Other Purchased Services  1XX Personal Services - Salaries  5XX Other Purchased Services  1XX Personal Services - Salaries  5XX Supplies and Materials  222X Educational Media Services  1XX Personal Services - Salaries  6XX Supplies and Materials	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62 118.30  9,335.04	Fund Code (Code (C
	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  6XX Supplies and Materials  222X Educational Media Services  1XX Personal Services - Salaries  6XX Supplies and Materials  23XX Support Services - General Administration	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62 118.30  9,335.04 264.91	Fund Code 0
<mark>Current</mark>	Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object  1XX Regular Education Programs - Elementary/Secondary  1XXX Instruction  1XX Personal Services - Salaries  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  21XX Support Services - Students  1XX Personal Services - Salaries  5XX Other Purchased Services  6XX Supplies and Materials  222X Educational Media Services  1XX Personal Services - Salaries  6XX Supplies and Materials  23XX Support Services - General Administration  1XX Personal Services - Salaries	2015 Value  458,528.95 250.00 1,234.52 1,838.00 3,055.81  22,825.40 181.62 118.30  9,335.04 264.91  37,378.92	Fund Code (2016 Value)  429,255.3 0.0 0.0 949.6 6,661.0 27,662.7 451.4 15.9 9,722.4 0.0 32,583.1



#### FY2015-16

#### 44 Rosebud County

0795 Rosebud K-12

Submit ID: 0795-59009033

\*\* Recalculated \*\*

PRC         Program         Function         Object         2015 Value         2015 Value           5XX         Other Purchased Services         23,040.31         23,033.79           6XX         Supplies and Materials         913.15         10,118.77           1XX         Purchased Services - Salaries         20,666.44         21,240.26           6XX         Supplies and Materials         2,314.99         5,791.25           25XX         Support Services - Business         17,839.12         21,243.86           1XX         Personal Services - Salaries         17,839.12         21,243.86           2XX         Personal Services - Employee Benefits         17,889.10         145,053.86           3XX         Purchased Services         9021.83         8,556.09           5XX         Other Purchased Services         9021.83         8,556.09           6XX         Supplies and Materials         2,666.00         72,334.6           1XX         Personal Services - Employee Benefits         0,00         2,534.0           2XX         Personal Services - Employee Benefits         0,00         2,647.0           3XX         Purchased Projects of All and Technical Services         9,30         12,478.80           4XX         Purchased Services	Currer	nt Expenditu	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
10.118.77   10.00 sa and Fees   0.00   0.3,333.16	PRC	Program	Function	Object	2015 Value	<b>2016 Value</b>
S10 Dues and Fees				5XX Other Purchased Services	23,040.31	23,033.79
24XX Support Services - School Administration         20,666,44         21,240.26           1XX Personal Services - Salaries         20,666,44         21,240.26           6 OXX Support Services - Business         17,839.12         21,243.86           1XX Personal Services - Salaries         17,839.12         21,243.86           2XX Personal Services - Support Services         12,841.44         13,613.27           5XX Other Purchased Services         90,21.83         8,556.09           6XX Supplies and Materials         2,606.00         7,253.46           26XX Operation and Maintenance of Plant Services         90,21.83         8,556.09           2XX Personal Services - Salaries         62,473.30         65,400.52           2XX Personal Services - Sularies         62,473.30         66,800.52           4XX Purchased Professional and Technical Services         51,433.96         61,689.20           4XX Purchased Professional and Technical Services         10,85.55         136.43           5XX Other Purchased Services         8,55.67         2,613.70 <t< td=""><td></td><td></td><td></td><td>6XX Supplies and Materials</td><td>913.16</td><td>10,118.77</td></t<>				6XX Supplies and Materials	913.16	10,118.77
1XX Personal Services - Salaries   20,666.44   21,240.26   6XX Supprites and Materials   2,314.99   5,791.25				810 Dues and Fees	0.00	3,333.16
1,231,495   2,314,99   2,314,95   2,314,95   2,314,95   2,314,95   2,314,95   2,314,95   2,314,314   2,314,314   3,314,314,314,314,314,314,314,314,314,31			24XX Sup	port Services - School Administration		
17,839,12				1XX Personal Services - Salaries	20,666.44	21,240.26
IXX Personal Services - Salaries				6XX Supplies and Materials	2,314.99	5,791.25
17,682.30			25XX Sup	port Services - Business		
12,841.44   13,613.27     5XX Other Purchased Services   9,021.83   8,556.09     6XX Supplies and Materials   2,606.00   7,253.46     26XX Operation and Maintenance of Plant Services   3,2606.00   7,253.46     26XX Operation and Maintenance of Plant Services   1XX Personal Services - Salaries   62,473.30   65,400.52     2XX Personal Services - Employee Benefits   0,00   2,64.0     3XX Purchased Professional and Technical Services   93.00   12,487.80     4XX Purchased Property Services   1,088.55   136.43     6XX Supplies and Materials   12,719.80   12,788.08     6XX Supplies and Materials   12,719.80   12,788.08     6XX Supplies and Fees   35.00   0.00     280 Special Education - Local and State   11XXX Instruction   1XXX Personal Services   847.18   1,779.70     6XX Supplies and Materials   585.91   1,807.44     62XX Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94     390 State Career & Technical Ed Entitlement - Undistributed   1,877.91     1XXX Instruction   4XX Purchased Property Services   0.00   1,876.19     5XX Other Purchased Services   3,428.00   3,788.00     710 School Sponsored Extracurricular Activities   1,878.70   1,878.70     1XX Personal Services - Salaries   3,428.00   3,788.00     720 School Sponsored Athletics   2,565.81   5,31.14     4XX Purchased Property Services   8,286.20   4,172.98     4XX Purchased Property Services   8,286.20   4,172.98     5XX Other Purchased Services - Salaries   3,286.20   4,172.98     5XX Other Purchased Services   3,286.20   4,172.98				1XX Personal Services - Salaries	17,839.12	21,243.86
5XX Other Purchased Services         9,021.83         8,556.09           6XX Supplies and Materials         2,606.00         7,253.46           26XX Operation and Maintenance of Plant Services				2XX Personal Services - Employee Benefits	17,682.30	145,053.86
6XX Supplies and Materials         2,606,00         7,253,46           26XX Operation and Maintenance of Plant Services           1XX Personal Services - Salaries         62,473,30         65,405,52           2XX Personal Services - Employee Benefits         0,00         26,40           3XX Purchased Property Services         93,00         12,487,80           4XX Purchased Property Services         51,433,96         61,689,20           5XX Other Purchased Services         1,085,55         136,43           6XX Supplies and Materials         12,719,80         12,788,08           6XX Supplies and Materials         14,719,80         5,000,00           280 Special Education - Local and State         11XX Instruction         14,719,70         6,585,67         2,613,70           5XX Other Purchased Services - Salaries         6,585,67         2,613,70         6X         1,877,70         6X         1,877,70         6X         1,877,70         6X         2,613,70         6X         1,877,70         6X         2,613,70         6X         1,877,97         6X         3,878,84         2,2,613,70         4,874,18         1,779,70         6X         3,878,84         2,2,210,94         4,874,18         2,22,210,94         4,874,18         2,2,210,94         4,874,18         2,2,210,94				3XX Purchased Professional and Technical Services	12,841.44	13,613.27
1XX   Personal Services - Salaries   62,473.30   65,400.52				5XX Other Purchased Services	9,021.83	8,556.09
1XX Personal Services - Salaries				6XX Supplies and Materials	2,606.00	7,253.46
2XX Personal Services - Employee Benefits         0.00         26.40           3XX Purchased Professional and Technical Services         93.00         12,487.80           4XX Purchased Property Services         51,433.96         61,689.20           5XX Other Purchased Services         1,085.55         136.43           6XX Supplies and Materials         12,719.80         12,788.08           7XX Property and Equipment Acquisition         14,439.36         5,000.00           810 Dues and Fees         35.00         0.00           280 Special Education - Local and State           1XXX Instruction           1XX Personal Services - Salaries         6,585.67         2,613.70           5XX Other Purchased Services         847.18         1,779.70           6XX Supplies and Materials         585.91         1,807.44           62XX Resources Transferred to Other School Districts or Cooperatives         31,780.84         22,210.94           390 State Career & Technical Ed Entitlement - Undistributed           1XXX Instruction         0.00         1,876.19           5XX Other Purchased Services         0.00         96.00           710 School Sponsored Extracurricular Activities         3,428.00         3,788.00           720 School Sponsored Athletics			26XX Ope	eration and Maintenance of Plant Services		
3XX   Purchased Professional and Technical Services   93.00   12,487.80   4XX   Purchased Property Services   51,433.96   61,689.20   5XX   Other Purchased Services   1,085.55   136.43   6XX   Supplies and Materials   12,719.80   12,788.08   7XX   Property and Equipment Acquisition   14,439.36   5,000.00   810   Dues and Fees   35.00   0.00   280   Special Education - Local and State   1XXX   Instruction   1XX   Personal Services - Salaries   6,585.67   2,613.70   5XX   Other Purchased Services   847.18   1,779.70   6XX   Supplies and Materials   585.91   1,807.44   62XX   Resources   Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   390   State Career & Technical Ed Entitlement - Undistributed   1XXX   Instruction   4XX   Purchased Property Services   0.00   1,876.19   5XX   Other Purchased Services   0.00   996.00   710   School Sponsored Extracurricular Activities   34XX   Extracurricular Activities   1XX   Personal Services - Salaries   3,428.00   3,788.00   720   School Sponsored Athetics   2,565.81   531.14   4XX   Purchased Property Services   8,286.20   4,172.98   5XX   Other Purchased Services - Salaries   2,565.81   531.14   4XX   Purchased Property Services   8,286.20   4,172.98   5XX   Other Purchased Services - Salaries   3,428.00   4,172.98   5XX   Other Purchased Services   3,286.20   4,172.98   5XX   Other Purchased Services   3,286.20   4,172.98				1XX Personal Services - Salaries	62,473.30	65,400.52
AXX   Purchased Property Services   51,433.96   61,689.20				2XX Personal Services - Employee Benefits	0.00	26.40
1,085.55   136.43   6XX   Supplies and Materials   12,719.80   12,788.08   7XX   Property and Equipment Acquisition   14,439.36   5,000.00   810   Dues and Fees   35.00   0.00   280   Special Education - Local and State				3XX Purchased Professional and Technical Services	93.00	12,487.80
12,719.80   12,788.08   12,788.08   7XX   Property and Equipment Acquisition   14,439.36   5,000.00   810   Dues and Fees   35.00   0.00   0.00   280   Special Education - Local and State   1XXX   Instruction   1XX   Personal Services - Salaries   6,585.67   2,613.70   5XX   Other Purchased Services   847.18   1,779.70   6XX   Supplies and Materials   62XX   Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   290   Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   290   Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   290   Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   290   Resources Transferred to Other School Districts or Cooperatives   31,780.84   22,210.94   290				4XX Purchased Property Services	51,433.96	61,689.20
7XX Property and Equipment Acquisition         14,439.36         5,000.00           810 Dues and Fees         35.00         0.00           280 Special Education - Local and State         IXXX Instruction           1XX Personal Services - Salaries         6,585.67         2,613.70           5XX Other Purchased Services         847.18         1,779.70           6XX Supplies and Materials         585.91         1,807.44           62XX Resources Transferred to Other School Districts or Cooperatives         31,780.84         22,210.94           390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XXX Purchased Property Services         0.00         1,876.19           5XX Other Purchased Services         0.00         1,876.19           5XX Other Purchased Services         3,428.00         3,788.00           710 School Sponsored Extracurricular - Activities         3,428.00         3,788.00           720 School Sponsored Athletics         3,428.00         3,788.00           720 School Sponsored Athletics         2,565.81         531.14           4XX Purchased Property Services         8,286.20         4,172.98           5XX Other Purchased Services - Salaries         440.80         480.97				5XX Other Purchased Services	1,085.55	136.43
810 Dues and Fees       35.00       0.00         280 Special Education - Local and State         IXXX Instruction         IXX Personal Services - Salaries       6,585.67       2,613.70         5XX Other Purchased Services       847.18       1,779.70         6XX Supplies and Materials       585.91       1,807.44         62XX Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				6XX Supplies and Materials	12,719.80	12,788.08
280 Special Education - Local and State         1XXX Instruction         1XX Personal Services - Salaries       6,585.67       2,613.70         5XX Other Purchased Services       847.18       1,779.70         6XX Supplies and Materials       585.91       1,807.44         62XX Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				7XX Property and Equipment Acquisition	14,439.36	5,000.00
1XXX Instruction           1XX Personal Services - Salaries         6,585.67         2,613.70           5XX Other Purchased Services         847.18         1,779.70           6XX Supplies and Materials         585.91         1,807.44           62XX Resources Transferred to Other School Districts or Cooperatives           920 Resources Transferred to Other School Districts or Cooperatives         31,780.84         22,210.94           390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         1XXX Instruction         4XX Purchased Property Services         0.00         1,876.19           5XX Other Purchased Services         0.00         996.00         996.00           710 School Sponsored Extracurricular Activities           1XX Personal Services - Salaries         3,428.00         3,788.00           720 School Sponsored Athletics         2         2,565.81         531.14           4XX Personal Services - Salaries         2,565.81         531.14           4XX Purchased Property Services         8,286.20         4,172.98           5XX Other Purchased Services         440.80         480.97				810 Dues and Fees	35.00	0.00
1XX Personal Services - Salaries       6,585.67       2,613.70         5XX Other Purchased Services       847.18       1,779.70         6XX Supplies and Materials       585.91       1,807.44         62XX Resources Transferred to Other School Districts or Cooperatives         920 Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97		280 Specia	al Education -	- Local and State		
5XX Other Purchased Services       847.18       1,779.70         6XX Supplies and Materials       585.91       1,807.44         62XX Resources Transferred to Other School Districts or Cooperatives         920 Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular - Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97			1XXX Ins	truction		
6XX Supplies and Materials       585.91       1,807.44         62XX Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed       1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities       1XX Personal Services - Salaries         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics       27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				1XX Personal Services - Salaries	6,585.67	2,613.70
62XX Resources Transferred to Other School Districts or Cooperatives         920 Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed         1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				5XX Other Purchased Services	847.18	1,779.70
920 Resources Transferred to Other School Districts or Cooperatives       31,780.84       22,210.94         390 State Career & Technical Ed Entitlement - Undistributed       1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities       1XX Personal Services - Salaries         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics       27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				6XX Supplies and Materials	585.91	1,807.44
390 State Career & Technical Ed Entitlement - Undistributed			62XX Res	ources Transferred to Other School Districts or Cooperatives		
1XXX Instruction         4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         34XX Extracurricular - Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				920 Resources Transferred to Other School Districts or Cooperatives	31,780.84	22,210.94
4XX Purchased Property Services       0.00       1,876.19         5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities         34XX Extracurricular - Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97		390 State	Career & Teo	chnical Ed Entitlement - Undistributed		
5XX Other Purchased Services       0.00       996.00         710 School Sponsored Extracurricular Activities       34XX Extracurricular - Activities       34XX Extracurricular - Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics       27XX Student Transportation Services       531.14         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97			1XXX Ins	truction		
710 School Sponsored Extracurricular Activities 34XX Extracurricular - Activities  1XX Personal Services - Salaries 3,428.00 3,788.00  720 School Sponsored Athletics 27XX Student Transportation Services 1XX Personal Services - Salaries 4XX Purchased Property Services 5XX Other Purchased Services 440.80 480.97				4XX Purchased Property Services	0.00	1,876.19
34XX Extracurricular - Activities         1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				5XX Other Purchased Services	0.00	996.00
1XX Personal Services - Salaries       3,428.00       3,788.00         720 School Sponsored Athletics         27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97		710 Schoo	l Sponsored l	Extracurricular Activities		
720 School Sponsored Athletics 27XX Student Transportation Services  1XX Personal Services - Salaries 2,565.81 531.14 4XX Purchased Property Services 8,286.20 4,172.98 5XX Other Purchased Services 440.80 480.97			34XX Ext	racurricular - Activities		
27XX Student Transportation Services       27XX Student Transportation Services         1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97				1XX Personal Services - Salaries	3,428.00	3,788.00
1XX Personal Services - Salaries       2,565.81       531.14         4XX Purchased Property Services       8,286.20       4,172.98         5XX Other Purchased Services       440.80       480.97		720 Schoo	l Sponsored A	Athletics		
4XX Purchased Property Services 8,286.20 4,172.98 5XX Other Purchased Services 440.80 480.97			27XX Stu	dent Transportation Services		
5XX Other Purchased Services 440.80 480.97				1XX Personal Services - Salaries	2,565.81	531.14
5XX Other Purchased Services 440.80 480.97				4XX Purchased Property Services	8,286.20	4,172.98
6XX Supplies and Materials 9,200.01 3,442.39				5XX Other Purchased Services	440.80	480.97
				6XX Supplies and Materials	9,200.01	3,442.39



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urren	t Expenditur	es, Other Fin	ancing U	ses and Residual Equity Tr	ansfers Out:			Fund (	Code 01
2	Program	Function	Object				2015 Value	2016 Va	lue
		35XX Exti	racurricul	ar - Athletics					
			1XX P	ersonal Services - Salaries			18,276.00	8	,890.90
			4XX P	urchased Property Services			124.30		0.00
			5XX O	ther Purchased Services			1,455.64		913.05
				upplies and Materials			2,389.17		567.47
			810 Du	es and Fees			2,225.00		0.00
	910 Food 8	Services							
		31XX Food							
				ersonal Services - Salaries			0.00	6	5,000.00
				ther Purchased Services			0.00		75.00
			6XX S	upplies and Materials			21,147.32	24	,669.54
	999 Undist								
		62XX Reso		ansferred to Other School		-			
				sources Transferred to Other		-			,000.00
u	rrent Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers (	Out:	1,106,461.08	1,111	,000.54
				Schedule Of Cha	<mark>anges Worl</mark>	ksheet		Fund (	Code 01
ni	ng Fund Bal	ance						199,455.58	(1)
Cι	ırrent Reven	nues, Other Fir	nancing So	ources and Residual Equity T	ransfers In			1,090,746.17	(2)
Cι	ırrent Expen	ditures, Other	Financing	g Uses and Residual Equity	Γransfers Out			1,111,000.54	(3)
S	e/Decrease o	f Reserve for l	Inventorie	S					
Ī	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
S	e/Decrease o	f Reserve for I	Encumbra	nces					
ΓΙ	nis Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
ı	g Fund Balanc	ce (1 + 2 - 3 +	4)					179,201.21	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	nt Revenues,	Other Financ	ing Sourc	es and Residual Equity T	ransfers In:				Fund C	code 10
PRC	Revenue							2015 Value	2016 Va	lue
	1111 Dis	trict Levy - Re	al Propert	y				159,711.69	110.	,243.18
	1112 Dis	trict Levy - Pe	rsonal Pro	perty				834.35	1,	,543.95
	1190 Pen	alties and Inte	rest on Ta	kes				258.72		208.10
		erest Earnings						479.68		868.16
		unty On-Sched						16,816.90		
		te On-Schedul		imb				16,816.90		,951.35
		te School Bloc						10,758.27	10,	,758.27
	3446 SB9	96 Block Gran	t Reimbur	sement				1,430.30		0.00
Total (	Current Reve	enues, Other I	inancing	Sources and Residual Equ	uity Transfer	s In:		207,106.81	149.	,524.36
Currei	ıt Expenditu	res, Other Fir	nancing U	ses and Residual Equity T	Transfers Out	:			Fund C	Code 10
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regu	ılar Educatio	n Progran	ıs - Elementary/Secondar	·y					
		23XX Sup	port Serv	ices - General Administra	ation					
			1XX P	ersonal Services - Salaries				37,378.92	32	,583.41
		25XX Sup	port Serv	ices - Business						
			1XX P	ersonal Services - Salaries				23,012.33	24	,297.00
		27XX Stu	dent Tran	sportation Services						
			5XX O	ther Purchased Services				107,611.08		,111.36
Total (	Current Expe	enditures, Oth	er Financ	ing Uses and Residual Eq	quity Transfer	rs Out	:	168,002.33	141	,991.77
				Schedule Of Cl	<mark>hanges W</mark> o	orksł	neet		Fund C	Code 10
Begin	ning Fund Ba	lance							84,432.93	(1)
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity	Transfers In				149,524.36	(2)
Total	Current Expe	nditures, Other	r Financing	g Uses and Residual Equity	Transfers Ou	t			141,991.77	(3)
Increa	se/Decrease o	of Reserve for	Inventorie	S						
	This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increa	se/Decrease o	of Reserve for	Encumbra	nces						
1	This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balan	ce (1 + 2 - 3 +	4)						91,965.52	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other Finar	cing Sourc	es and Residual Equity T	Transfers In:				Fund C	Code 11	
PRC	Revenue						2015 Value	2016 Va	alue	
	1111 District Levy - F	Real Propert	y				25,710.14	17	,831.10	
	1112 District Levy - F	Personal Pro	perty				143.88		246.92	
	1190 Penalties and In	terest on Tax	xes				47.19		36.00	
	1510 Interest Earning	S					692.67	1	,016.23	
Total C	Current Revenues, Other	Financing	Sources and Residual Eq	quity Transfe	rs In:		26,593.88	19	,130.25	
<mark>Curren</mark>	t Expenditures, Other F	inancing U	ses and Residual Equity	Transfers Ou	ıt:			Fund (	Code 11	
PRC	Program Function	Object					2015 Value	2016 Va	lue	
Total C		7XX P	sportation Services roperty and Equipment Ac ring Uses and Residual Ec	•	ers Out	:	18,484.00 18,484.00		0.00	
			Schedule Of C	hanges W	<mark>orks</mark>	neet		Fund (	Code 11	
Beginn	ning Fund Balance							81,604.67	(1)	
Total (	Current Revenues, Other I	Financing So	ources and Residual Equity	y Transfers In				19,130.25	(2)	
Total (	Current Expenditures, Oth	er Financing	g Uses and Residual Equit	y Transfers O	ut			0.00	(3)	
Increas	se/Decrease of Reserve fo	r Inventorie	S							
٦	This Year	0.00	Less Last Year	(	0.00	(4a)	0.00			
Increas	se/Decrease of Reserve fo	r Encumbra	nces							
7	Γhis Year	0.00	Less Last Year	(	0.00	(4b)	0.00			
								0.00	(4)	
Ending	g Fund Balance (1 + 2 - 3	+ 4)						100,734.92	(5)	



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#### Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	nt Revenues, Other Financ	ing Sourc	es and Residual Equity Tra	ansfers In:				Fund C	ode 12
PRC	Revenue						2015 Value	2016 Va	lue
	1621 Lunch Sales						6,219.40	5,	,843.89
	3220 State Food Service	es Match					0.00		47.18
	4550 Federal Child Nu	trition					16,180.69	15.	,862.83
Total (	Current Revenues, Other I	Financing	Sources and Residual Equi	ity Transfers	In:		22,400.09	21,	,753.90
Curren	nt Expenditures, Other Fi	nancing U	ses and Residual Equity Tr	ansfers Out				Fund (	Code 12
PRC	Program Function	Object					2015 Value	2016 Val	lue
	910 Food Services	16							
	31XX Foo		s ersonal Services - Salaries				22,826.19	10	,014.85
			upplies and Materials				4,570.54	19	99.86
			upplies and Waterials les and Fees				0.00		85.00
Total (	Current Expenditures, Oth		cing Uses and Residual Equ	iity Transfer	s Out	<b>:</b>	27,396.73	19	,199.71
			Schedule Of Ch	<mark>anges W</mark> o	rksl	neet		Fund C	Code 12
Begin	ning Fund Balance							1,682.60	(1)
Total	Current Revenues, Other Fi	nancing So	ources and Residual Equity 7	Γransfers In				21,753.90	(2)
Total	Current Expenditures, Othe	r Financin	g Uses and Residual Equity	Transfers Out				19,199.71	(3)
Increa	se/Decrease of Reserve for	Inventorie	s						
,	This Year	0.00	Less Last Year	0.0	00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbra	nces						
,	This Year	0.00	Less Last Year	0.0	00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						4,236.79	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Currer	nt Revenues, Other Finan	<mark>cing Source</mark>	s and Residual Equity	Fransfers In:			Fund C	ode 13
PRC	Revenue					2015 Value	2016 Va	lue
Total (	1510 Interest Earnings		Sources and Residual Ed	quity Transfers In:		74.03		97.78
Currer	nt Expenditures, Other Fi	<mark>nancing U</mark> s	es and Residual Equity	Transfers Out:			Fund C	Code 13
PRC	Program Function	Object				2015 Value	2016 Val	lue
Total (	Current Expenditures, Ot	her Financi	ng Uses and Residual E	quity Transfers Out:		0.00		0.00
			Schedule Of C	<mark>Changes Worksh</mark>	eet		Fund C	Code 13
Begin	ning Fund Balance						8,585.28	(1)
Total	Current Revenues, Other F	inancing So	urces and Residual Equity	y Transfers In			97.78	(2)
Total	Current Expenditures, Othe	er Financing	Uses and Residual Equit	y Transfers Out			0.00	(3)
Increa	se/Decrease of Reserve for	Inventories						
ı	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve for	Encumbrar	aces					
	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2 - 3 +	+ 4)					8,683.06	(5)



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#### Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curre	nt Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue	2015 Value	<b>2016 Value</b>
	1510 1 4 4 5 1	545.60	(27.22
	1510 Interest Earnings	545.60	637.33
	2240 County Retirement Distribution	109,858.40	119,875.74
Total (	Current Revenues, Other Financing Sources and Residual Equity Transfers In:	110,404.00	120,513.07
Curre	nt Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program Function Object	2015 Value	<b>2016 Value</b>
	1XX Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	75,325.07	72,674.08
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	3,827.74	4,158.34
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	1,381.94	1,427.28
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	11,786.48	10,797.81
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	3,318.47	3,351.36
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	7,392.14	7,667.65
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	9,486.74	9,379.73
	280 Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	1,071.40	0.00
	610 Adult Continuing Education Programs		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	151.77	58.01
	710 School Sponsored Extracurricular Activities		
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	574.89	0.00
	34XX Extracurricular - Activities		
	2XX Personal Services - Employee Benefits	0.00	627.69
	720 School Sponsored Athletics		
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	210.44	54.66
	35XX Extracurricular - Athletics		
	2XX Personal Services - Employee Benefits	2,432.47	1,242.21
	1 ,	•	,



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<b>Current E</b>	Expenditure	s, Other Fina	ncing Us	<mark>es and Residual Equity T</mark>	Transfers Out:			Fund C	code 14
	Program 910 Food Se	Function ervices	Object				2015 Value	2016 Val	lue
		31XX Food	Services						
			2XX Pe	ersonal Services - Employe	ee Benefits		3,660.39	3	,877.94
Total Cur	rent Expen	ditures, Othe	er Financ	ing Uses and Residual Eq	uity Transfers Out:		120,619.94	115	,316.76
				Schedule Of Cl	<mark>hanges Worksh</mark>	eet		Fund C	Code 14
Beginnin	g Fund Bala	nce						69,178.65	(1)
Total Cur	rrent Revenu	es, Other Fin	ancing So	urces and Residual Equity	Transfers In			120,513.07	(2)
Total Cur	rrent Expend	litures, Other	Financing	Uses and Residual Equity	Transfers Out			115,316.76	(3)
Increase/	Decrease of	Reserve for I	nventories						
Thi	s Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increase/	Decrease of	Reserve for E	Encumbrar	nces					
Thi	is Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending F	und Balance	e(1+2-3+4)	4)					74,374.96	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15
PRC Revenue	<b>2016 Value</b>
215 Other Local Revenue	
1900 Other Revenue from Local Sources	25,316.21
391 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	2,543.00
395 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	2,871.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	15,418.97
420 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	38,353.85
451 Vo Ed Carl Perkins Basic Grant	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,719.00
456 IDEA Part B	
4700 Federal Miscellaneous Grants from other State Agencies	18,020.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	104,242.03

Curre	nt Expenditur	res, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
215 C	ther Local R	evenue			
	1XX Regu	ılar Educatioı	n Programs - Elementary/Secondary		
		1XXX Inst	truction		
			1XX Personal Services - Salaries		1,600.00
			2XX Personal Services - Employee Benefits		265.12
			5XX Other Purchased Services		160.00
			6XX Supplies and Materials		1,086.98
			215 Subtotal		3,112.10
412 T	itle VI,Part B	3,Subpart 1,S	mall Rural Schools(SRS)		
	412 Title V	VI, Part B, Su	bpart 1, Small rural Schools (SRS)		
		1XXX Inst	truction		
			3XX Purchased Professional and Technical Services		567.77
			5XX Other Purchased Services		265.28
			6XX Supplies and Materials		14,585.92
			412 Subtotal		15,418.97
420 T	itle I, Part A,	Improving B	asic Programs		
	420 Title I	, Part A, Imp	roving Basic Programs		
		1XXX Inst	truction		
			1XX Personal Services - Salaries		21,153.93
			2XX Personal Services - Employee Benefits		11,807.89
			3XX Purchased Professional and Technical Services		799.00



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Current Expenditures, Other Financing Uses an	d Residual Equity Tra	ansfers Out:			Fund (	Code 1
PRC Program Function Object				2015 Value	2016 Val	lue
5XX Other F	Purchased Services					448.00
6XX Supplie	es and Materials				4	,145.0
	420 Sub	total			38	,353.8
451 Vo Ed Carl Perkins Basic Grant						
451 Carl Perkins (Federal Vo-Ed) - Ba	sic Grant					
1XXX Instruction						
	Purchased Services					250.0
6XX Supplie	es and Materials					,469.00
450 IDEA Book B	451 Sub	total			1	,719.00
456 IDEA Part B	hilitiaa					
456 IDEA, Part B, Children with Disal 1XXX Instruction	binues					
	al Services - Salaries				15	,118.10
	al Services - Employee	Renefits				,901.84
2777 7 075011	456 Sub					,020.00
Total Current Expenditures, Other Financing U	ses and Residual Equi	ity Transfers Out:		;		,623.92
	Schedule Of Cha	<mark>inges Worksh</mark>	eet		Fund (	Code 1
Beginning Fund Balance					170,545.76	(1)
Total Current Revenues, Other Financing Sources	and Residual Equity T	ransfers In			104,242.03	(2)
Total Current Expenditures, Other Financing Uses	s and Residual Equity T	ransfers Out			76,623.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year 0.00 Le	ess Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances						
This Year 0.00 Le	ess Last Year	0.00	(4b)	0.00		
					0.00	(4)
Ending Fund Balance $(1 + 2 - 3 + 4)$					198,163.87	(5)

Project Reporter Summaries	S		
Project Reporter	Revenues	Expenditures	Difference
215 Other Local Revenue	25,316.21	3,112.10	22,204.11
391 Vo Ed Agriculture	2,543.00	0.00	2,543.00
395 Vo Ed Tech Ed/Industrial Arts	2,871.00	0.00	2,871.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	15,418.97	15,418.97	0.00
420 Title I, Part A, Improving Basic Programs	38,353.85	38,353.85	0.00
451 Vo Ed Carl Perkins Basic Grant	1,719.00	1,719.00	0.00
456 IDEA Part B	18,020.00	18,020.00	0.00
Total	104,242.03	76,623.92	27,618.11



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, (	Other Financi	ng Sourc	es and Residual Equity Tr	ransfers In:				Fund C	code 17
PRC	Revenue							2015 Value	2016 Va	alue
	1111 Dist	rict Levy - Rea	al Property	<i>i</i>				9,663.41	11	,776.20
	1112 Dist	rict Levy - Per	sonal Proj	perty				48.40		132.94
	1190 Pena	alties and Inter	est on Tax	xes				15.98		14.19
	1340 Fees	s for Adult Edu	cation					120.00		120.00
	1510 Inter	rest Earnings						263.31		454.45
Total C	Current Reve	nues, Other Fi	nancing	Sources and Residual Equ	iity Transfei	rs In:		10,111.10	12	,497.78
Curren	ıt Expenditur	es, Other Fina	ancing Us	ses and Residual Equity T	ransfers Ou	t:			Fund (	Code 17
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	610 Adult	Continuing E	ducation	Programs						
		1XXX Inst	ruction							
			1XX Pe	ersonal Services - Salaries				905.00		350.00
				applies and Materials				118.68		0.00
Fotal C	Current Expe	nditures, Othe	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	1,023.68		350.00
				Schedule Of Ch	<mark>anges W</mark>	<mark>orks</mark> ł	neet		Fund (	Code 17
Begini	ning Fund Bal	ance							34,992.16	(1)
Total (	Current Reven	nues, Other Fin	ancing So	ources and Residual Equity	Transfers In				12,497.78	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Equity	Transfers Ou	ıt			350.00	(3)
Increa	se/Decrease o	f Reserve for I	nventorie	3						
-	This Year		0.00	Less Last Year	0	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for E	Encumbra	nces						
ŗ	This Year		0.00	Less Last Year	0	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 + 4	4)						47,139.94	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Currer	nt Revenues, (	Other Financ	<mark>ing Sourc</mark>	es and Residual Equity T	Transfers In:				Fund C	ode 18
PRC	Revenue							2015 Value	2016 Va	lue
	1510 Inter	rest Earnings						16.33		20.08
	1982 Sum	nmer Session -	Driver's I	Education Fees				1,920.00	2	,240.00
	3260 State	e Driver's Edu	cation Rei	mbursement				1,263.85	1.	,399.91
Total (	Current Reve	nues, Other F	inancing	Sources and Residual Eq	quity Transfe	rs In:		3,200.18	3	,659.99
Currer	<mark>nt Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity	Transfers Ou	ıt:			Fund (	Code 18
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	1XX Regu	lar Education	n Progran	ns - Elementary/Seconda	nry					
		1XXX Ins	truction							
			1XX P	ersonal Services - Salaries	3			3,420.00	3	,900.00
				ther Purchased Services				0.00		291.05
Total (	Current Expe	nditures, Oth	er Financ	ing Uses and Residual E	quity Transf	ers Ou	:	3,420.00	4	,191.05
				Schedule Of C	<mark>changes W</mark>	orks	heet		Fund (	Code 18
Begin	ning Fund Bal	ance							531.06	(1)
Total	Current Reven	nues, Other Fi	nancing So	ources and Residual Equity	y Transfers In				3,659.99	(2)
Total	Current Expen	ditures, Other	Financing	g Uses and Residual Equit	y Transfers O	ut			4,191.05	(3)
Increa	se/Decrease o	f Reserve for	Inventorie	S						
,	This Year		0.00	Less Last Year	(	0.00	(4a)	0.00		
Increa	ase/Decrease of	f Reserve for	Encumbra	nces						
,	This Year		0.00	Less Last Year	(	0.00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)						0.00	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current	Revenues, Other Fina	ancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 28
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy -	- Real Property	,			51,707.51	47	,382.01
	1112 District Levy -	- Personal Pro	perty			271.28		588.71
	1190 Penalties and I	Interest on Tax	xes			87.21		72.31
	1510 Interest Earnin	ngs				668.08	1	,054.97
	1900 Other Revenue	e from Local S	Sources			0.00	1	,070.70
	3281 State Technolo	ogy Aid				1,026.50		980.43
	3445 State Combine	ed Fund School	l Block Grant			12,512.45	12	,512.45
	3447 SB96 Combine	ed Block Grar	t Reimbursement			1,872.27		0.00
Total C	urrent Revenues, Otho	er Financing	Sources and Residual Equ	iity Transfers In	:	68,145.30	63	,661.58
Current	t Expenditures, Other	Financing Us	ses and Residual Equity T	ransfers Out:			Fund (	Code 28
PRC Total C	1XXX	ntion Program Instruction 3XX Profession 6XX School	ns - Elementary/Secondary archased Professional and Tapplies and Materials ing Uses and Residual Eq	Technical Services		2015 Value  16,239.57  15,029.00  31,268.57	30	),061.92 ),159.56 ),221.48
			Schedule Of Ch	-		,		Code 28
Beginn	ing Fund Balance			J			97,596.87	(1)
Total C	Current Revenues, Other	r Financing So	ources and Residual Equity	Transfers In			63,661.58	(2)
Total C	Current Expenditures, O	ther Financing	Uses and Residual Equity	Transfers Out			50,221.48	(3)
Increas	e/Decrease of Reserve	for Inventorie	3					
T	his Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	e/Decrease of Reserve	for Encumbra	nces					
Т	his Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	Fund Balance (1 + 2 -	3 + 4)					111,036.97	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	t Revenues, Other Fina	ncing Source	es and Residual Equity T	ransfers In:			Fund C	code 29		
PRC	Revenue					<b>2015 Value</b>	2016 Va	lue		
	1510 Interest Earning	gs				0.69		0.90		
Total (	Current Revenues, Other	r Financing	Sources and Residual Equ	uity Transfers In:		0.69		0.90		
Curren	t Expenditures, Other F	Financing Us	ses and Residual Equity T	ransfers Out:			Fund C	Code 29		
PRC	Program Function	o Object				2015 Value	2016 Val	lue		
Total C	Current Expenditures, O	ther Financ	ing Uses and Residual Eq	uity Transfers Out	:	0.00		0.00		
	Schedule Of Changes Worksheet									
Begin	ning Fund Balance						79.84	(1)		
Total	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In			0.90	(2)		
Total	Current Expenditures, Oth	ner Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)		
Increa	se/Decrease of Reserve fo	or Inventories	3							
,	Γhis Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increa	se/Decrease of Reserve fo	or Encumbra	nces							
,	Γhis Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Ending	g Fund Balance (1 + 2 - 3	+4)					80.74	(5)		



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

PRC   Revenue   2015 Value   2016 Value				20 Debt 5	ci vice i u	114				
1111   District Levy - Real Property   1112   District Levy - Personal Property   365.14   1190   Penalties and Interest on Taxes   115.04   1190   Penalties and Interest on Taxes   115.04   1190   Penalties and Interest Earnings   279.21   115.04   1190   Penalties and Interest Earnings   279.21   115.04   115.05	Curren	t Revenues, Other Financ	ing Sourc	es and Residual Equity Tra	ansfers In:				Fund C	ode 50
1112   District Levy - Personal Property   365.14   1190   Penalties and Interest on Taxes   115.04   1510   Interest Earnings   279.21	PRC	Revenue						2015 Value	2016 Va	alue
1190 Penalties and Interest on Taxes 279.21  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 70,295.26  Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund PRC Program Function Object 2015 Value 2016 V  1XX Regular Education Programs - Elementary/Secondary  51XX General Obligation Bonds, Special Assessments and Interest 840 Principal On Debt 60,000.00  850 Interest on Debt 2,310.00  860 Agent Fees/Issuance Costs 700.00  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 63,010.00  Schedule Of Changes Worksheet Fund Beginning Fund Balance 7,285.26  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  1.		1111 District Levy - Re	al Propert	y				69,535.87		754.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:   70,295.26		1112 District Levy - Pe	rsonal Pro	perty				365.14		289.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:  Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Fund  PRC Program Function Object  1XX Regular Education Programs - Elementary/Secondary  51XX General Obligation Bonds, Special Assessments and Interest  840 Principal On Debt 60,000.00  850 Interest on Debt 2,310.00  860 Agent Fees/Issuance Costs 700.00  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 63,010.00  Schedule Of Changes Worksheet Fund  Beginning Fund Balance 7,285.20  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00		1190 Penalties and Inter	rest on Ta	Kes				115.04		73.58
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  PRC Program Function Object  1XX Regular Education Programs - Elementary/Secondary  51XX General Obligation Bonds, Special Assessments and Interest  840 Principal On Debt 60,000.00 850 Interest on Debt 2,310.00 860 Agent Fees/Issuance Costs 700.00  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 63,010.00  Schedule Of Changes Worksheet Fund  Beginning Fund Balance 7,285.26  Total Current Revenues, Other Financing Uses and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00  Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00		1510 Interest Earnings						279.21		90.84
PRC Program Function Object 2016 V  1XX Regular Education Programs - Elementary/Secondary  51XX General Obligation Bonds, Special Assessments and Interest  840 Principal On Debt 60,000.00  850 Interest on Debt 2,310.00  860 Agent Fees/Issuance Costs 700.00  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 63,010.00  Schedule Of Changes Worksheet Fundamental Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 0.00  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00	Total C	Current Revenues, Other F	inancing	Sources and Residual Equi	ity Transfers I	n:		70,295.26	1,	,208.72
1XX Regular Education Programs - Elementary/Secondary  51XX General Obligation Bonds, Special Assessments and Interest  840 Principal On Debt 60,000.00 850 Interest on Debt 2,310.00 860 Agent Fees/Issuance Costs 700.00  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 63,010.00  Schedule Of Changes Worksheet Fund  Beginning Fund Balance 7,285.26  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00  Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00	Curren	t Expenditures, Other Fin	ancing U	ses and Residual Equity Tr	ansfers Out:				Fund C	Code 50
Start General Obligation Bonds, Special Assessments and Interest  840 Principal On Debt 850 Interest on Debt 860 Agent Fees/Issuance Costs Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet  Fund  Beginning Fund Balance 7,285.26  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00	PRC	Program Function	Object					2015 Value	2016 Val	lue
840 Principal On Debt 850 Interest on Debt 860 Agent Fees/Issuance Costs  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet  Beginning Fund Balance  Total Current Revenues, Other Financing Uses and Residual Equity Transfers In  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers In  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  Increase/Decrease of Reserve for Inventories  This Year  0.00 Less Last Year  0.00 (4a)  0.00  Increase/Decrease of Reserve for Encumbrances  This Year  0.00 Less Last Year  0.00 (4b)  0.00		1XX Regular Education	n Progran	ns - Elementary/Secondary						
850 Interest on Debt 860 Agent Fees/Issuance Costs  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Schedule Of Changes Worksheet  Fund  Beginning Fund Balance  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In  1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  1,208.72  This Year  1,208.72  1,208.7		51XX Gen	eral Obli	gation Bonds, Special Asses	ssments and In	teres	t			
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:    Schedule Of Changes Worksheet   Fundamental Equity Transfers Out:   63,010.00			840 Pri	ncipal On Debt				60,000.00		0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:    Schedule Of Changes Worksheet   Fund			850 Int	erest on Debt				2,310.00		0.00
Beginning Fund Balance 7,285.26 Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 1,208.72 Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00 Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00 Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00  Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00			_							0.00
Beginning Fund Balance 7,285.26  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 0.00  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  1000	Total C	Current Expenditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfers (	Out:		63,010.00		0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In  1,208.72  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00  0.00  0.00				Schedule Of Cha	<mark>anges Wor</mark> l	<mark>kshe</mark>	et		Fund C	Code 50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00	Begini	ning Fund Balance							7,285.26	(1)
Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00	Total (	Current Revenues, Other Fin	nancing So	ources and Residual Equity T	ransfers In				1,208.72	(2)
This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00	Total (	Current Expenditures, Other	Financing	g Uses and Residual Equity T	Γransfers Out				0.00	(3)
Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00	Increa	se/Decrease of Reserve for	Inventorie	S						
This Year 0.00 Less Last Year 0.00 (4b) 0.00	,	This Year	0.00	Less Last Year	0.00		(4a)	0.00		
0.00	Increa	se/Decrease of Reserve for	Encumbra	nces						
	-	This Year	0.00	Less Last Year	0.00		(4b)	0.00		
Ending Fund Balance (1 + 2 - 3 + 4) 8,493.98									0.00	(4)
	Ending	g Fund Balance (1 + 2 - 3 +	4)						8,493.98	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current	t Revenues, Other Financ	<mark>ing Sourc</mark>	es and Residual Equity T	ransfers In:			Fund C	ode 60			
PRC	Revenue					2015 Value	2016 Va	lue			
	1510 Interest Earnings					356.10		466.72			
Total C	urrent Revenues, Other l	Financing	Sources and Residual Equ	uity Transfers In:		356.10		466.72			
Curren	t Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out:			Fund C	<mark>Code 60</mark>			
PRC	Program Function	Object				2015 Value	2016 Val	lue			
Total C	urrent Expenditures, Oth	ner Financ	ing Uses and Residual Eq	uity Transfers Out:		0.00		0.00			
	Schedule Of Changes Worksheet										
Beginn	ning Fund Balance						40,970.86	(1)			
Total C	Current Revenues, Other Fi	nancing So	ources and Residual Equity	Transfers In			466.72	(2)			
Total C	Current Expenditures, Othe	r Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)			
Increas	se/Decrease of Reserve for	Inventorie	S								
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00					
Increas	se/Decrease of Reserve for	Encumbra	nces								
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00					
							0.00	(4)			
Ending	g Fund Balance (1 + 2 - 3 +	4)					41,437.58	(5)			



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

			or - Dunuing	Kesei ve I	unu			
Curren	t Revenues, Other Financ	cing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 61
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy - Ro	eal Propert	y			2,906.05		48.89
	1112 District Levy - Pe	ersonal Pro	perty			44.99		0.00
	1190 Penalties and Inte	erest on Ta	xes			25.48		10.84
	1510 Interest Earnings					866.73		968.44
Fotal C	Current Revenues, Other	Financing	Sources and Residual Equ	ity Transfers In:		3,843.25	1	,028.17
<mark>Curren</mark>	nt Expenditures, Other Fi	nancing U	ses and Residual Equity T	ransfers Out:			Fund (	Code 6
PRC	Program Function	Object				2015 Value	2016 Va	lue
	1XX Regular Education	n Progran	ns - Elementary/Secondary	7				
	1XXX Ins	struction						
			urchased Property Services			0.00		528.00
	26XX Op		d Maintenance of Plant Se					
			urchased Professional and T	echnical Services		5,187.27		0.00
			urchased Property Services			10,852.32		0.00
rotal C	Current Expenditures, Otl	her Financ	ing Uses and Residual Equ	iity Transfers Ou	ıt:	16,039.59		528.00
			Schedule Of Ch	<mark>anges Works</mark>	sheet		Fund (	Code 61
Beginn	ning Fund Balance						98,029.72	(1)
Total C	Current Revenues, Other Fi	inancing So	ources and Residual Equity 1	Γransfers In			1,028.17	(2)
Total (	Current Expenditures, Othe	r Financin	g Uses and Residual Equity	Transfers Out			528.00	(3)
Increas	se/Decrease of Reserve for	Inventorie	s					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	- 4)					98,529.89	(5)



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# Schedule of Revenues, Expenditures and Changes in Fund Balance 77 - Miscellaneous Internal Service Fund

Curren	t Revenues, Other Financ	ing Source	es and Residual Equity T	Transfers In:				Fund C	ode 77
PRC	Revenue						2015 Value	2016 Va	lue
	1510 Internet Fermines						29.26		26.21
	1510 Interest Earnings	104 5	1				38.26	2	
	1970 Services Provided	i Otner Fun	ds				3,604.80		
Total C	Current Revenues, Other F	Financing S	Sources and Residual Eq	uity Transfe	rs In:		3,643.06	3,	,105.31
Curren	t Expenditures, Other Fin	nancing Us	es and Residual Equity T	Transfers Ou	t:			Fund C	Code 77
PRC	Program Function	Object					2015 Value	2016 Val	lue
	920 Enterprise or Inter	nal Servic	e Programs						
	32XX Ent	erprise Se	rvices						
		4XX Pu	573.51	1	1,081.20 25.00 1,106.20 1 Code 77 69 (1)				
		5XX O	ther Purchased Services				0.00		
Total C	Current Expenditures, Oth	er Financi	ing Uses and Residual Ed	quity Transfe	ers Out:		573.51	1	,106.20
			Schedule Of C	<mark>hanges W</mark>	orksh	eet		Fund C	Code 77
Beginn	ning Fund Balance							7,099.69	(1)
Total (	Current Revenues, Other Fin	nancing So	urces and Residual Equity	Transfers In				3,105.31	(2)
Total (	Current Expenditures, Other	r Financing	Uses and Residual Equity	y Transfers O	ut			1,106.20	(3)
Increas	se/Decrease of Reserve for	Inventories							
7	This Year	0.00	Less Last Year	(	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbrar	ices						
7	This Year	0.00	Less Last Year	(	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	4)						9,098.80	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

Curren	nt Revenues, Other Finar	ncing Source	es and Residual Equity T	ransfers In:			Fund C	ode 81		
PRC	Revenue					2015 Value	2016 Va	lue		
	1510 Interest Earning	s				3.64		4.82		
Total (	Current Revenues, Other	Financing	Sources and Residual Equ	uity Transfers In:		3.64		4.82		
Curren	nt Expenditures, Other F	inancing Us	ses and Residual Equity T	ransfers Out:			Fund (	Code 81		
PRC	Program Function	Object				2015 Value	2016 Val	lue		
Total (	Current Expenditures, O	ther Financ	ing Uses and Residual Eq	uity Transfers Out		0.00		0.00		
	Schedule Of Changes Worksheet									
Begin	ning Fund Balance						421.83	(1)		
Total	Current Revenues, Other I	Financing So	ources and Residual Equity	Transfers In			4.82	(2)		
Total	Current Expenditures, Oth	er Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)		
Increa	se/Decrease of Reserve fo	or Inventories	S							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00				
Increa	se/Decrease of Reserve fo	r Encumbra	nces							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00				
							0.00	(4)		
Endin	g Fund Balance (1 + 2 - 3	+4)					426.65	(5)		



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#### Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	t Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity T	ransfers In:			Fund C	ode 84
PRC	Revenue					2015 Value	2016 Va	lue
	1700 Student Extracur	ricular Acti	vity Receipts			40,133.68	24,	,038.02
Total C	furrent Revenues, Other	40,133.68	24,	,038.02				
Curren	t Expenditures, Other Fi	nancing Us	ses and Residual Equity T	Transfers Out:			Fund (	Code 84
PRC	Program Function	Object				<b>2015 Value</b>	2016 Val	lue
	7XX Extracurricular A	Athletics ar	nd Activities					
	3XXX O <sub>l</sub>	•	Non-Educational Service	es				
			tudent Extracurricular			47,262.02		,315.30
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual Eq	uity Transfers Out:		47,262.02	26	,315.30
			Schedule Of Cl	hanges Worksh	eet		Fund C	Code 84
Beginn	ning Fund Balance						32,478.30	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equity	Transfers In			24,038.02	(2)
Total C	Current Expenditures, Other	er Financing	g Uses and Residual Equity	Transfers Out			26,315.30	(3)
Increas	se/Decrease of Reserve for	Inventorie	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	+ 4)					30,201.02	(5)



#### FY2015-16

#### **44 Rosebud County**

\*\* Recalculated \*\*

Submit ID: 0795-59009033

# 0795 Rosebud K-12

### Schedule of Revenues, Expenditures and Changes in Fund Balance 85 - Private Purpose Trust (spend principal & interest)

Curren	t Revenues, (	<mark>Other Financi</mark>		es and Residual Equit	` -	-	•	,	Fund C	Code 85
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inter	rest Earnings						91.82		44.70
	1920 Contributions/Donations from Private Sources									0.00
Total C	Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: 441.82									44.70
Curren	<mark>t Expenditur</mark>	<mark>es, Other Fin</mark>	<mark>ancing Us</mark>	<mark>es and Residual Equi</mark>	ty Transfers O	ut:			Fund (	Code 85
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	8XX Com	munity Servic	_							
		33XX Con	•							
				dent Scholarships				6,181.94	2,169.16 2,169.16	
Total C	Current Expe	nditures, Oth	er Financi	ing Uses and Residual	l Equity Trans	fers Out	t <b>:</b>	6,181.94	2	,169.16
				Schedule Of	Changes V	Vorksl	heet		Fund (	Code 85
Beginn	ning Fund Bal	ance							5,832.79	(1)
Total (	Current Reven	ues, Other Fir	nancing So	urces and Residual Equ	uity Transfers I	n			44.70	(2)
Total (	Current Expen	ditures, Other	Financing	Uses and Residual Eq	uity Transfers (	Out			2,169.16	(3)
Increas	se/Decrease of	f Reserve for I	Inventories							
7	Γhis Year		0.00	Less Last Year		0.00	(4a)	0.00		
Increas	Increase/Decrease of Reserve for Encumbrances									
7	Γhis Year		0.00	Less Last Year		0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	e(1+2-3+	4)						3,708.33	(5)



#### FY2015-16

\*\* Recalculated \*\*

## **44 Rosebud County** 0795 Rosebud K-12

#### **Detail Expenditure**

Fund	Accou	ınt		Description	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	2,613.70
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	447,106.52	430,897.56
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	1,579.06	2,097.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	373.53
XX	XXX	26XX	41X	Energy Utility Services	30,217.92	27,690.01
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



#### FY2015-16

## 44 Rosebud County 0795 Rosebud K-12

Submit ID: 0795-59009033

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\*\* Recalculated \*\*

#### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

Instructional Block Grant Entitlement

a.	instructional block Grant Entitlement	10,755.20
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	10,735.20
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	3,578.40
e.	Minimum Special Education Expenditures to Avoid Reversion	
	[(c) * (1.33)] + [(d) * (0.33)]	15,458.68
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	28,411.78
g.	Special Education Reversion Amount	
	If $f = 0$ then $c = \text{reversion ELSE}$ If $(e - f)$ is $> 0$ , then $[(e - f) * 0.75] = \text{reversion}$	
	If $(C - 1)$ is $> 0$ , then $[(C - 1) - 0.73] = 10$ version	0.00

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%



FY2015-16

\*\* Recalculated \*\*

## **44 Rosebud County** 0795 Rosebud K-12

#### **Special Education Reversion**

		Ь	peciai Educ	ation icv	CISIOII		
Program	Function	Object	Fund 01	Fund 13	Fund 24	<b>Fund 25</b>	<b>Fund 26</b>
280	1XXX	1XX	2,613.70	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,779.70	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,807.44	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	22,210.94	0.00	0.00	0.00	0.00
Totals			28,411.78	0.00	0.00	0.00	0.00

28,411.78

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

\*\* Recalculated \*\*

## **44 Rosebud County** 0795 Rosebud K-12

#### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land Improvements	30,180.00	0.00	0.00	0.00	30,180.00
Buildings	1,297,724.83	0.00	0.00	0.00	1,297,724.83
Machinery and Equipment	701,678.91	0.00	8,000.00	0.00	709,678.91
Totals at Historical Cost	2,029,583.74	0.00	8,000.00	0.00	2,037,583.74
Depreciation					
Improvement Accum	30,180.40	0.00	0.00	0.00	30,180.40
Building Accum	897,082.14	0.00	21,754.50	0.00	918,836.64
Machinery and Equipment Accum	479,327.76	1.30	52,826.56	0.00	532,155.62
Total Accumulated Depreciation	1,406,590.30	1.30	74,581.06	0.00	1,481,172.66
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	622,993.44	-1.30	-66,581.06	0.00	556,411.08

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

<sup>\*\*\*</sup> Has comments.



#### FY2015-16

\*\* Recalculated \*\*

**44 Rosebud County** 0795 Rosebud K-12

Schedule of Changes in Long-Term Liabilities								
	(a)  Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018	
Governmental Activities *								
Compensated Absences	41,251.30	0.00	0.00	21,436.40	19,814.90	0.00	19,814.90	
Total Governmental Activity								
Non-bond Long-Term Liabilities	41,251.30	0.00	0.00	21,436.40	19,814.90	0.00	19,814.90	

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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44 Rosebud County

0795 Rosebud K-12

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\*\* Recalculated \*\*

## **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental				
Net Pension - PERS	153,784.70	14,145.44	0.00	167,930.14
Net Pension - TRS	724,464.00	52,647.00	0.00	777,111.00